



# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry

### The Gazette of Puducherry

#### PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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#### GOVERNMENT OF PUDUCHERRY

#### FINANCE DEPARTMENT

(G.O. Ms. No. 6/F3/2016-17, Puducherry, dated 25th April 2016)

#### ORDER

The Treasury Mission Mode Project has been identified as one of the core infrastructure components by the Government of India under National e-Governance Plan (NeGP) to support Government receipt accounting, budgeting process more efficiently, improve cash flow management, promote real-time reconciliation of accounts, strengthen management information systems, improve accuracy and timeliness in accounts preparation, bring about transparency and efficiency in public delivery systems and for better financial management along with improved quality of governance in States and Union Territories.

2. In the absence of Computerized Receipt Accounting System, the Government faces difficulties in planning the cash management. As per the existing procedure, the Citizen has to visit the Government Office to get the challan prepared and signed by the Government Officer before remitting the money into Government Account. After remittance, the Citizen has to visit the Department for getting the services. The Departmental Officer needs to visit the Treasury for

verification of the challan remittance. This manual procedure delays the service delivery to the Citizen. Further, the Departmental Cashiers receive the cash from the Citizen/Tax payer and remit it into Government Account after preparation of challans in the Department. The Departmental Officer has also visit the Treasury for verification of challan remittance and reconciliation. The daily scroll received from the Bank in the Directorate of Accounts and Treasuries along with challans are compiled head-wise and the monthly accounts are prepared. This delays the preparation of monthly accounts.

3. The Government of Puducherry has, therefore, decided to implement the software "Government Receipt Accounting System (GRAS)" developed by the National Informatics Centre, Pune. The main objective of the Government Receipt Accounting System is to facilitate easy coordination among the Citizens/Tax payers, Revenue collecting/Service providing Departments, Directorate of Accounts and Treasuries, Drawing and Disbursing Officers and Head of Department through electronic Platform. The Government Receipt Accounting System gives facility to the Citizens/Tax payers to remit the Government dues/tax online using the internet banking facility of the State Bank of India (SBI) and State Bank of India (SBI) e-pay in addition to the existing counter payment at the SBI. The Directorate of Accounts and Treasuries have entered into a Memorandum of Understanding with SBI e-pay for getting their services as payment gateway with user charges as communicated in the D.O. Letter No. 3(84) 2009EG-II (Vol.I), dated 16-6-2014 received from the Joint Secretary to Government of India, Ministry of Communications and Information Technology, New Delhi-110 003. The operation of the GRAS system is as follows:-

(a) The Citizen/Tax payer can access the Government Receipt Accounting System portal and furnish the required details. The details may either be pre-fetched or selectable. Upon selecting the purpose and department, the head of account shall be automatically populated in the Government Receipt Accounting System (GRAS) portal. The new system enables the remitters to make online payment using net banking facility of designated banks. The remitters no longer are required to visit treasury to get their challans verified by the Officer in Treasury. All electronic remittances will be carried out through an e-challan generated from Government Receipt Accounting System (GRAS) portal. The system will generate e-challan with an unique Government Reference Number (GRN). The payment can be made using Net Banking facility of the SBI or Designated Bank by using the SBI-e pay facility. Upon conclusion of payment, another unique reference number viz., Bank Reference Number (BRN) will be generated. The payment confirmation will then be passed to Government Receipt Accounting System (GRAS) portal which will generate an e-acknowledgment to the remitter with both GRN and BRN. The SBI shall designate one nodal branch to carry out all electronic transactions through GRAS. The interactions between Government Receipt Accounting System (GRAS) and Nodal Branch of Agency Banks shall be done at fixed intervals through a predefined messaging format.

(b) The Citizen/Tax payer who are not having net banking facility can make cash payment with the e-challan generated in the system in the SBI branches.

(c) Transactions shall be settled on T+1 and T+2 day basis for SBI and SBI e-pay respectively and single version electronic scroll shall be used between Treasury and Bank Systems using secured online channels. The Nodal branch of SBI attached to Government Receipt Accounting System (GRAS)

shall generate e-scrolls based on Electronic Receipts and digitally sign the scroll and share e-scroll with Government Receipt Accounting System (GRAS) and Reserve Bank of India in the predefined reporting formats. The Reserve Bank of India shall provide transaction level data of e-receipts on Government account to e-Treasury Officer through an automated online interface. Any error reported in e-scroll shall be resolved through Memorandum of Error Process defined separately. The e-Treasury Officer shall render accounts of all Electronic Transactions to stakeholder Departments/Agencies in Electronic Form.

(d) The existing procedure for accepting Government Receipts of Commercial Taxes. Registration and State Excise Departments will continue as such till the same is integrated to the Government Receipt Accounting System (GRAS). Further, those Departments which are having no e-payment system at present shall operationalize and integrate their e-payment system to Government Receipt Accounting System (GRAS) portal immediately.

(e) The Drawing and Disbursing Officers of the Departments shall also use the Government Receipt Accounting System (GRAS) as registered user for remitting the money collected by them manually in SBI along with the challan generated in the system of GRAS.

(f) This system (GRAS) will be available in the homepage of [www.pudhuvaikosh.py.gov.in](http://www.pudhuvaikosh.py.gov.in) under the URL [www.gras.py.gov.in](http://www.gras.py.gov.in) and the website will be under the control of Directorate of Account and Treasuries, Puducherry.

4. (a) The Directorate of Accounts and Treasuries, Puducherry shall function as the Nodal Department for the implementation of the Government Receipt Accounting System and arrange for necessary training to the Drawing and Disbursing Officer of the Department in consultation and co-ordination with NIC, Puducherry.

(b) The Nodal Officer and Co-ordinating Officer to TMMP, appointed under the I.D. Note No. 13/DC/PA/2016, dated 8-3-2016 of the Development Commissioner-cum-Secretary (Finance) shall continue to perform their duties till completion of implementation of the 1st phase of TMMP (BEAMS and GRAS) in co-ordination with Budget Section of Finance Department, Puducherry and Directorate of Accounts and Treasuries, Puducherry successfully

(c) An infrastructure centre exclusively for TMMP may be set up in the premises of Directorate of Accounts and Treasuries by utilizing the funds available under TMMP scheme.

5. For the smooth implementation of the GRAS in TMMP and for the convenience of all the stakeholders and user Departments, a detailed User Manual will be issued separately by the Director of Accounts and Treasuries, Puducherry. Further, wider publicity on the availability of GRAS portal will also be provided through print/electronic media to create awareness among the general public.

6. The Government Receipt Accounting System shall come into operation during the Financial Year 2016-17.

(By order of the Lieutenant-Governor)

**P. AUGUSTIN LUCIEN DIAGOU,**  
Under Secretary to Government (Finance).

**GOVERNMENT OF PUDUCHERRY**  
**FINANCE DEPARTMENT**

(G.O. Ms. No. 7/F3/2016-17, Puducherry, dated 25th April 2016)

**ORDER**

The Treasury Mission Mode Project has been identified as one of the core infrastructure components by the Government of India under National e-Governance Plan (NeGP) to support budgeting process more efficiently, improve cash flow management, promote real-time reconciliation of accounts, strengthen management information systems, improve accuracy and timeliness in accounts preparation, bring transparency and efficiency in public delivery systems and for better financial management along with improved quality of governance in States and Union Territories.

2. In the absence of Computerized "Monthly Cash Flow Statement, the Government faces difficulties in planning, budgeting and utilization of funds. As per the existing procedures, the Drawing and Disbursing Officers in major Departments have to make necessary entries in the Centralized Budget Check Register for submission of bills to the Directorate of Accounts and Treasuries towards incurring of various expenditure which creates inordinate delay in the budgeting and utilization of funds. Further, there is no proper mechanism to exercise checks over the activities of Drawing and Disbursing Officers.

3. The Government of India has also introduced the Modified Cash Management System to achieve the following objectives *vide* O.M. No. F. No. 21(1)-B(PD)/2014, dated July 22, 2015 of the Ministry of Finance Department of Economic Affairs (Budget Section), Government of India, New Delhi.

(i) Obtain greater evenness in the budgeted expenditure within the Financial Year, especially in respect of items entailing large sums of advance releases and transfers to corpus funds.

(ii) Reduce rush of expenditure during the last quarter, especially during the last month of the Financial Year.

(iii) Reduce tendency of parking of funds.

(iv) Effectively monitor the expenditure pattern.

(v) Better planning of Indicative Market Borrowing Calendar of the Central Government.

4. The Government of Puducherry has, therefore, decided to implement the software "Budget Estimation, Allocation and Monitoring System (BEAMS)" developed by the National Informatics Centre, Pune to maintain financial discipline and proper co-ordination of budget activities of all the Departments and monitor the cash flow. The main objectives of the Budget Estimation, Allocation and Monitoring System (BEAMS) is to facilitate easy co-ordination among the Drawing and Disbursing Officers. Head of Department, Finance Department (Budget) and Directorate of Accounts and Treasuries through Electronic Platform.

5. The BEAMS System will also facilitate to simplify the existing procedure of presentation of bill to the Directorate of Accounts and Treasuries and to meet the objectives as above in para (3). The system will also facilitate to monitor the disbursement under Public Account as Undistributed Grant.

6. All the Administrative Departments/Controlling Officers/Drawing and Disbursing Officers should compulsorily use the "Budget Estimation, Allocation and Monitoring System (BEAMS)" for all kinds of budget/expenditure including disbursement under Public Account.

7. While presenting bills to the Directorate of Accounts and Treasuries the Budget Authorization Slip (BAS) generated under the "Budget Estimation, Allocation and Monitoring System (BEAMS)" should be attached in duplicate along with the bill.

8. If, the funds are not available in a particular head, the Drawing and Disbursing Officers cannot get the Budget Authorization Slip (BAS) generated under the Budget Estimation, Allocation and Monitoring System (BEAMS). The Directorate of Accounts and Treasuries shall not accept the bills without Budget Authorization Slip (BAS).

9. The Drawing and Disbursing Officers can present the bills generated under the "Budget Estimation, Allocation and Monitoring System (BEAMS)" to the Directorate of Accounts and Treasuries on any working day. The Budget Estimation, Allocation and Monitoring System (BEAMS) will be available in the home page of '[www.pudhuvaikosh.py.gov.in](http://www.pudhuvaikosh.py.gov.in)' under the URL '[www.beams.py.gov.in](http://www.beams.py.gov.in)' and the website will be under the control of Finance Department (Budget).

10. The Budget Distribution System shall be as follows:

**Role of the BEAMS System :**

Sl. No.	Users	Role(s)
(1)	(2)	(3)
1	Finance Department (FD), Budget	Super Administrator
2	Heads of the Departments	Department Administrator (DA)
3	Heads of the Offices	Controlling Officers (CO)
4	Drawing and Disbursing Officers	DDO
5	Directorate of Accounts and Treasuries	for Accounts and Treasury related functions.

11. The operational flow chart for BEAMS is given in Annexure-I to this Government Order.

12. Any transactions through BEAMS shall be prepared by 2 modes viz., Draft Mode and Final Mode.

In **Draft Mode** the authorized officer shall prepare the transaction and in the **Final Mode** the authorized officer shall modify/approve/reject the transaction as the case may be. The BEAMS will be applicable for Budget Estimate (Original Grant)/Vote on Account/Revised Estimate.

**(A) Role of Finance Department**

(i) Budget Estimate for every year shall be prepared in a separate web based system. The Demand for Grants as voted by the Union Territory Legislative Assembly, Puducherry shall be uploaded on BEAMS by Super Administrator-Finance Department (Budget).

(ii) The detailed head-wise approved grant for the financial year shall be communicated by the Finance Department (Budget) in the system.

(iii) The Finance Department (Budget) shall frame conditions in the system for regulating the monthly cash flow and expenditure.

*Phase I (Draft Mode) :*

(iv) After submission of monthly cash flow by the Administrative Departments as per para B(i) and B(ii), the Budget section of the Finance Department shall approve the cash flow with changes, if, necessary.

*Phase II (Final Mode) :*

(v) The cash flow in the draft mode shall be approved by the Budget Officer. The detailed head-wise allocated amount is released to Departments.

**(B) Role of Heads of Departments-Department Administrator (DA)**

*Phase I (Draft Mode):*

(i) The approved grants communicated by Finance Department (Budget) as per para A(ii) for entering monthly break up of Cash flow. The Authorized Officer of the Department may make entries for the monthly cash flow data according to the condition set by the Finance Department (Budget) at this level (Draft Mode) and submits for approval to the Department Administrators.

*Phase II (Final Mode) :*

(ii) The Head of the Department shall forward the monthly cash flow to the Finance Department (Budget), which approves the same, if not the amount will not be available for allocation at Department level.

(iii) The released amount as per para A(v) is made available at detailed head-wise at Department level. Then the concerned Department starts the process of allocating the grants to Controlling Officers as approved by the Finance Department (Budget). The Head of Department can skip over the Controlling Officer's role and allocate the grants directly to the Drawing and Disbursing Officers as received from the Finance Department (Budget).

(iv) The Department administrator approves the draft, cash flow data entered by the Authorized Officer of the Department with or without any correction in the cash flow. The Finance Department (Budget) permit the Department Administrator to finalize the Cash Flow and release the allocated amount to Controlling Officer for certain Object Heads [(i.e.,) Salaries Wages, Pensions, etc.], as per the conditions framed in the system.

**(C) Role of Controlling Officer (CO)**

*Phase I (Draft Mode) :*

(i) The Authorized Officer in the office of the Controlling Officer has to allocate/forward the grants to the Drawing and Disbursing Officers of the Department, which is approved by Heads of Departments-Department Administrator. Thus, the grants are distributed to the Drawing and Disbursing Officers and the draft is submitted to the Controlling Officer for final approval.

*Phase II (Final Mode) :*

(ii) The distributed grants in the draft mode shall be approved by the Controlling Officer in this Final Mode with/without any correction.

**(D) Role of Drawing and Disbursing Officer (DDO)***Phase I (Draft Mode) :*

(i) After receiving the grants, the Drawing and Disbursing Officer can incur the expenditure not exceeding the distributed grant. The BEAMS system shall generate authorization slip along with unique number for the reference. The bills can be prepared for the distributed grant/undistributed grant *i.e.*, Disbursement under Public Account.

*Phase II (Final Mode) :*

(ii) In Final Mode, the bill will be approved by the Drawing and Disbursing Officer and authorization slip shall be generated in the system, which should be signed and attached in duplicate along with the bill prepared by the Drawing and Disbursing Officer while presenting the bill to the Directorate of Accounts and Treasuries.

(iii) The Directorate of Accounts and Treasuries shall not accept the bill without authorization slip attached in duplicate.

(iv) The Directorate of Accounts and Treasuries will return one copy of the authorization slip as acknowledgment to the Drawing and Disbursing Officer.

(v) Some Drawing and Disbursing Officers of specific Department will be assigned powers by the Super Administrator to draw cheques on their level itself. In such cases, the authorization slip should be generated in BEAMS and Drawing and Disbursing Officer shall take a print out and the unique number thus generated through system should be written on the back side of the Cheque/ECS Debit advice without fail.

**(E) Training**

Necessary training on the functioning of Budget Estimation, Allocation and Monitoring System (BEAMS) shall be organized by Finance Department (Budget) in coordination with NIC. The Directorate of Accounts and Treasuries will schedule the Training Programme in consultation and coordination with Finance Department (Budget) and NIC. The officials/staff in the Administrative Department who are looking after the budget related activities will be provided training. The same training will be provided to all Heads of Departments/Heads of Offices (Controlling Officer)/Drawing and Disbursing Officer separately and the training schedule will be issued in due course.

13. The Budget Section in Finance Department will give assistance to Drawing and Disbursing Officers in all aspects from allocation of Budget till generation of authorization slips.

14. **Help Desk :** In order to resolve the technical issues/doubts of all stake holders in Budget Estimation, Allocation and Monitoring System (BEAMS), the Finance Department (Budget) will establish a Help Desk in IV-Floor, Budget Section, Chief Secretariat, Puducherry.

15. *Miscellaneous* : (a) Instructions in respect of budget allocation, reallocation/modification, contingency fund under the Budget Estimation, Allocation and Monitoring System (BEAMS) will be issued separately. The instructions given under Budget Estimation, Allocation and Monitoring System (BEAMS) should be adhered to scrupulously without any deviation by all. The Administrative Department and the Controlling Officers should ensure that the provisions have been made as per Budget Estimation, Allocation and Monitoring System (BEAMS). The above instructions should be brought to the notice of the officers concerned by the Administrative-Department. This Order of the Government is available on the Government website of the Finance Department.

(b) The Nodal Officer and Coordinating Officer to TMMP, appointed under the I.D. Note No. 13/DC/PA/2016, dated 8-3-2016 of the Development Commissioner-*cum*-Secretary (Finance) shall continue to perform their duties till completion of implementation of the 1st phase of TMMP (BEAMS and GRAS) in coordination with Budget Section of Finance Department, Puducherry and Directorate of Accounts and Treasuries, Puducherry successfully.

(c) An infrastructure centre exclusively for TMMP may be set up in the premises of Directorate of Accounts and Treasuries by utilizing the funds available under TMMP scheme.

16. Detailed user manual for BEAMS will be issued by the Finance Department (Budget) in coordination with the National Informatics Centre, Puducherry.

17. The “Budget Estimation, Allocation and Monitoring Systems (BEAMS)” will come into force in the Financial Year 2016-17.

(By order of the Lieutenant-Governor)

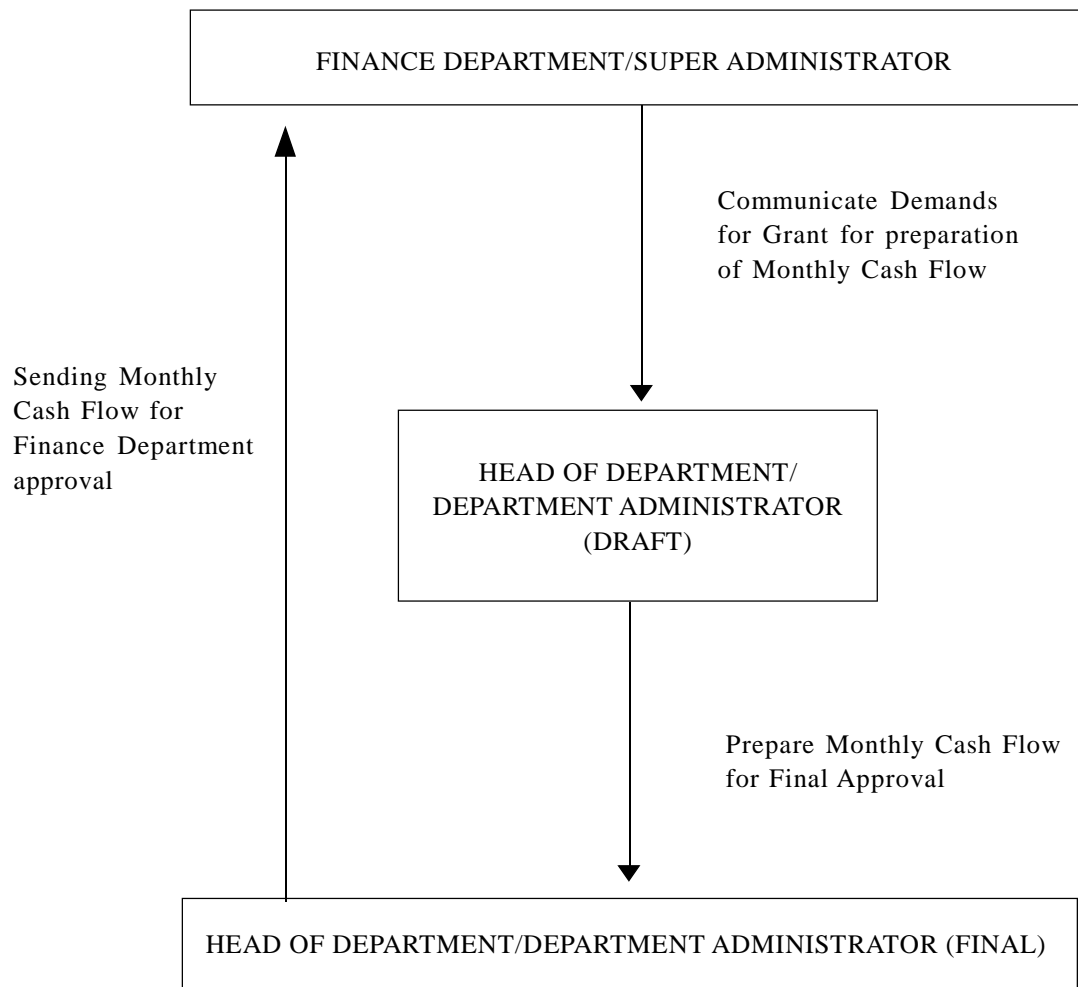
**P. AUGUSTIN LUCIEN DIAGOU,**  
Under Secretary to Government (Finance).

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## ANNEXURE-I

## STAGE-1

COMMUNICATION OF DEMANDS FOR GRANTS  
TOWARDS PREPARATION OF MONTHLY CASH FLOW

**STAGE-2****FLOW OF BUDGET ALLOCATION UPTO DDO LEVEL**